

March 5, 2014

Mr. Don Denny Chairman, County Commissioner Union County 309 West Market Street Jonesboro, IL 62952-1226

Reference: Compliance with Audit Requirements

Grantee: Union County Grant Number: 08-240008

Audit Period: November 30, 2012

Dear Mr. Denny:

The Department is in receipt of the audit submitted pursuant to the above-referenced grant agreement (the "agreement"). Based on the information contained in the audit, we have determined that as of the date of this letter, the grantee is in compliance with the audit requirements of the agreement.

Please note that the grantee's obligations under the agreement remain in full force and effect during the records retention period. Specifically, the agreement requires that the grantee (i) retain all records documenting the expenditure of grant funds during the records retention period, and (ii) cooperate with any audit conducted by the Department, or the State Auditor General during the records retention period.

Nothing in this letter should be construed as a waiver of the Department's rights under the agreement to pursue any and all legal remedies available to it, including, but not limited to, recovery of grant funds if, as the result of any programmatic or financial review currently in process or commenced during the records retention period, the Department determines that:

- ineligible expenditures of funds provided under this grant were made during the grant term;
- information contained in the Grantee's audit was fraudulent, false or erroneous when submitted; or,
- the Grantee has otherwise failed to materially comply with the terms and conditions of the agreement.

Finally, please note that this letter relates <u>only</u> to Office of Accountability audit review of the above-referenced grant(s). This letter is <u>not</u> intended to supersede or modify any communication to the Grantee by other Department offices relating to any issues identified by financial, program, monitoring and/or legal staff.

Please provide this office with an electronic copy of your November 30, 2013 audit reports and related information within the earlier of thirty days of receipt of the audit report, but no later than nine months after the period audited to externalauditunit@illinois.gov.

The Department of Commerce and Economic Opportunity (DCEO) is committed to protecting the privacy of its vendors, grantees and beneficiaries of programs and services. At times, DCEO will request social security numbers (SSNs) or other personal identifying information. Federal and state laws, rules and regulations require the collection of this information for certain purposes relating to employment and/or payments for goods and services, including, but not limited to, grants. DCEO also collects confidential information for oversight and monitoring purposes.

Furnishing personal identity information, such as a social security number, is voluntary; however, failure to provide required personal identity information may prevent an individual or organization from using the services/benefits provided by DCEO as a result of state or federal laws, rules and regulations.

If you have any questions concerning this audit, or wish to appeal the decision, please contact the External Audit Section at externalauditunit@illinois.gov or 217/524-4083.

Sincerely,

James F. Misch

Manager, Accountability Program

Attachment: Final Determination Summary

cc: DCEO, General Counsel

Manager, Accountability Program

Program Manager

DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY FINAL DETERMINATION SUMMARY

Reference Grantee #: 376002199

Grantee: Union County

Audit Firm: Tanner Marlo CPAs Inc

A. <u>Internal Control/Compliance Findings</u>:

None

B. Costs Questioned:

None

C. Related Party Transactions:

None

D. Other:

Please note that the grant reviewed herein requires that you provide our office with, at a minimum, a Single Audit or a Single Audit not required letter, management letter, and SAS 114 letter. One or more of these items were not included in your submission. Please review your grant agreement to determine which may be applicable to your organization and provide our office with a copy accordingly.

The audit report for the period ended November 30, 2012 was due to this office no later than August 31, 2013. The audit was not received until September 30, 2013. This is a violation of the terms and conditions of your grant agreement. It is the grantee's responsibility to insure compliance with the grant agreement. Future noncompliance may result in sanctions being imposed against Union County including, but not limited to, suspension of grant funds.